



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.

Washington, D.C. 20240

IN REPLY REFER TO:

H32(2255)

MAY 19 2006

Re: Joseph Dorr Falley Double, 218-220 South Sixth Street, Lafayette, IN

Project Number:

Taxpayer's Identification Numbers:

Dear

My review of your appeal of the decision of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The review was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I want to thank your representative, _____, as well as _____, for meeting with me in Washington on March 14, 2006, and for the information that you provided during the meeting and subsequently.

After careful review of the complete record for this project, I have determined that the rehabilitation of the Joseph Dorr Falley Double is not consistent with the historic character of the property and that the project does not meet Standards 2, 5, and 6 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on April 19, 2005, by Technical Preservation Services, is hereby affirmed.

The Joseph Dorr Falley Double, at 218-220 South Sixth Street, was constructed in 1872 as a three-story double house. The Second Empire style building features masonry walls, a mansard roof, arched windows, and decorative window hoods. On the interior, historic staircases, handrails, newel posts, and spindles survive, along with areas of trim, most notably in panels below window openings. The building at 218-220 South Sixth Street is located in the Ellsworth Historic District, and on March 30, 2004, was certified as contributing to the district.

The rehabilitation of the Joseph Dorr Falley Double proposed reusing the interior for use as twelve apartment units. Work was also undertaken on the exterior including painting, installing a new roof surface, removing a non-historic porch and repairing most of the original window

units. Denial of certification by Technical Preservation Services (TPS) focused on the removal of the wall dividing the front and rear parlor on the ground floor of each forward unit, insertion of kitchens in these spaces, and furring out the historic wall and ceiling surfaces.

Regarding the kitchen, there were remaining questions about the integrity of the ground floor front rooms at the time the project commenced. Photo P.30 and the "as built ground level floor plan" in the application file show that there was a wall with a large arched opening that divided the front and rear rooms of each of the two forward units. The TPS decision letter dated April 19, 2005 stated that "prior to the most recent rehabilitation, the ground floor featured a front parlor and back parlor on both sides of the building. These primary spaces have survived, despite previous changes to the building." I agree with this assessment. The division of the ground floor into front and back parlors was a characteristic feature of the Joseph Dorr Falley Double and of other houses of this age and type.

During our meeting, _____ stated that the wall and arched opening were of a later construction than the rest of the structure and therefore not of historic significance. Unfortunately no photographs were taken that confirm this assertion and no conclusive evidence in the file sheds light on the chronology of changes to this wall and room configuration. However, even if the wall postdated the original construction, the age of this wall is not the central issue. A ground floor plan with separate front and rear parlors connected by a central opening was typical of houses of this age and type. Even if the wall present when the project commenced was not original to the building, it almost certainly replaced one that was. It is unlikely in the extreme that the ground floor of each unit was historically comprised of a single large room extending the depth of the main structural block and encompassing two fireplaces. Lacking an intact historic interior that can be examined for physical evidence, currently the only means of confirming the original configuration of this space would be to locate historic documentation such as photographs. However, were such materials to indicate that the building did indeed feature a highly unusual undivided ground floor apartment, the placement of a kitchen in the middle of this space, as was accomplished here, would still not be in keeping with the Standards.

The manner in which kitchens were inserted and the subdivision of the interior created a new tripartite configuration that loses the sense of progression that existed prior to the rehabilitation (from a formal front parlor to a rear room). The design also diminished the prominent scale of these rooms—a size that, reinforced by the large windows and high ceilings, was characteristic of these spaces. For these reasons, I agree with TPS, that the project fails to meet Standard 2. Standard 2 states, "The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided."

The proposed rehabilitation also included furring out the wall surfaces and lowering ceilings throughout the building. It appears from the photographs accompanying the Part 2 application that the walls were set inward approximately four inches throughout all rooms to accommodate insulation, 2"x 4" framing, and new drywall. TPS was particularly concerned about the loss of historic trim that accompanied the furring out process. In the letter dated November 7, 2005 and during the appeal meeting, _____ stated that no trim was removed. While I grant that some interior trim has been retained, particularly in the panels below the windows, the

relationship of this trim to the post-rehabilitation wall plane has been significantly altered from how it appeared historically. The ends of surviving window sills were truncated behind the new drywall surface. The new appearance of the window openings and their trim—as boxed recesses in the wall plane—is not in keeping with the character of the building. That such a small amount of historic trim appears to have survived to the time of the rehabilitation makes the retention of this material with its original relationship to the wall plane all the more important for maintaining the character of the interior spaces.

Regarding the furring down of ceiling surfaces, it appears from the photographs submitted with the Part 2 application that the ground floor ceiling was lowered at least 24 inches. Yet the Part 2 application stated that: “All apartment ceilings are framed, insulated, and drywalled retaining high ceilings throughout. Original ceilings still remain above ceiling.” However, I find that by furring down so drastically the high ceilings are lost rather than retained. Judging by the preexisting condition photos (particularly photos P.33 and P.39), it appears that ceilings had been lowered in the past. However, when those existing ceilings were removed as part of the rehabilitation, the project was required to insert any new ceiling at a level that was in keeping with the character of the rooms. Throughout the building historic ceiling levels were high, lending an impressive scale to the spaces. By installing new ceilings at a considerably lower level, the proportion of these spaces is diminished and the historic character of the interior is compromised. That the original ceilings survive above the new, lower ceilings is not a mitigating factor in reviewing the impact of these changes on the building’s character. For these reasons, I agree with TPS that the changes to walls, trim, and ceilings described above cause the project not to meet Standards 5 and 6. Standard 5 states: “Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a property shall be preserved.” Standard 6 states: Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.”

The April 19, 2005 decision letter from TPS also identified a number of other issues that were reason for concern, including new roofing material, removal of the rear deck, and the deck added to the rear wing. I agree with TPS that all of these changes are not recommended, but in this case, have not entered into my decision.

It is unfortunate that the work on this project was completed before the Part 2 application was submitted to and reviewed by the National Park Service. I am certain that in consultation with the TPS staff the rehabilitation of the building for contemporary residential use could have been accomplished in a manner that was in keeping with its known historic character. As it is, however, I have no choice but to find that the project does not meet the minimum statutory test for certification.

A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Burns", with a long, sweeping horizontal stroke at the end.

John A. Burns, FAIA
Chief Appeals Officer, Cultural Resources

cc:

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